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DEPARTMENT OF STATE REVENUE

**Information Bulletin #52**  
**Sales Tax**  
**May 2022**  
**(Replaces Bulletin #52 dated January 2012)**  
**Effective Date: July 1, 2022**

**SUBJECT:** Wholesalers

**REFERENCES:** [IC 6-2.5-4-1](#); [IC 6-2.5-8-1](#); [45 IAC 2.2-4-1](#)

**DISCLAIMER:** Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

**SUMMARY OF CHANGES**

Aside from nonsubstantive, technical changes, this bulletin has been updated to reflect that [IC 6-2.5-4-2](#) has been repealed as part of Senate Enrolled Act 382 (2022). Note that wholesalers are still considered retail merchants.

**I. INTRODUCTION**

In general, persons engaged in making wholesale sales in Indiana are Indiana retail merchants. This includes remote sellers making wholesale sales into Indiana who meet one or both of Indiana's economic thresholds (see Sales Tax Information Bulletin #89 for further details, available online at [in.gov/dor/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins/](http://in.gov/dor/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins/)).

A person engaged in making wholesale sales in Indiana must register with the department as an Indiana retail merchant by visiting the State of Indiana's INBiz website, which allows businesses to register with multiple state agencies, at [inbiz.in.gov](http://inbiz.in.gov). If the application is approved, the Department will issue the person a Registered Retail Merchant Certificate (RRMC). The RRMC is valid for two years and updates automatically with no additional charge for renewal unless a business fails to file required returns and/or remit payment of sales, use, or withholding tax liabilities, in which case the RRMC will expire.

**II. EXEMPTION CERTIFICATES**

**A. Purchases by Wholesalers**

A person who is engaged in making wholesale sales in Indiana and is registered as an Indiana retail merchant may issue an exemption certificate in lieu of paying Indiana sales tax upon purchases of tangible personal property, provided such purchases are exempt under Indiana law. For example, a wholesaler may issue an exemption certificate for tangible personal property purchased for resale by using an Indiana General Sales Tax Exemption Certificate (ST-105) or a Streamlined Sales Tax Agreement Certificate of Exemption.

**B. Sales by Wholesalers**

A person engaged in making wholesale sales in Indiana may accept a properly executed exemption certificate from a customer in lieu of collecting sales tax, provided the purchase is exempt under Indiana law.

Note that sales by marketplace sellers via a marketplace facilitator are not considered to be wholesale sales. Such sales are considered to be retail sales of the marketplace facilitator and are excluded from the gross retail income of the marketplace seller. For further information on marketplace facilitators, please see Sales Tax Information Bulletin #89.

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Robert J. Grennes, Jr.  
Commissioner

